

Qualified Electric Vehicle CreditDepartment of the Treasury
Internal Revenue Service

- **Attach to your tax return.**
► **See instructions on back.**

Name(s) shown on return

Identifying number

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the total on line 8.

	(a)	(b)	(c)
1 Enter date vehicle placed in service (MM/DD/YYYY)	1 / /	1 / /	1 / /
2 Cost of vehicle	2	2	2
3 Section 179 expense deduction (see instructions)	3	3	3
4 Subtract line 3 from line 2	4	4	4
5 For a vehicle placed in service before 2006, multiply line 4 by 10% (.10). For a vehicle placed in service in 2006, multiply line 4 by 2.5% (.025) (see instructions).	5	5	5
6 Maximum credit per vehicle. For a vehicle placed in service before 2006, enter \$4,000. For a vehicle placed in service in 2006, enter \$1,000 (see instructions).	6	6	6
7 Enter the smaller of line 5 or line 6	7	7	7
8 Add columns (a) through (c) on line 7			8
9 Qualified electric vehicle credits from pass-through entities: If you are a: Then enter the total electric vehicle credits from: Shareholder Schedule K-1 (Form 1120S), box 13, code F, G, or U } Partner Schedule K-1 (Form 1065), box 15, code F, G, or U }			9
10 Add lines 8 and 9			10
11 Passive activity credits included on line 10 (see instructions)			11
12 Subtract line 11 from line 10			12
13 Passive activity credits allowed for 2005 (see instructions)			13
14 Tentative qualified electric vehicle credit. Add lines 12 and 13. ►			14

Part II Allowable Credit

15 Regular tax before credits. <ul style="list-style-type: none"> Individuals. Enter the amount from Form 1040, line 44. Corporations. Enter the amount from Form 1120, Schedule J, line 3. Other filers. Enter the regular tax before credits from your return. 	15
16 Credits that reduce regular tax before the qualified electric vehicle credit: a Foreign tax credit 16a b Credits from Form 1040, lines 48 through 54 16b c Possessions tax credit (Form 5735, line 17 or 27) 16c d Nonconventional source fuel credit (Form 8907, line 23) 16d e Add lines 16a through 16d 16e	16e
17 Net regular tax. Subtract line 16e from line 15. If zero or less, do not file this form; you cannot claim this credit	17
18 Tentative minimum tax (see instructions). <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 33. Corporations. Enter the amount from Form 4626, line 12. Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54. 	18
19 Subtract line 18 from line 17. If zero or less, do not file this form; you cannot claim this credit	19
20 Qualified electric vehicle credit. Enter the smaller of line 14 or 19 here and on Form 1040, line 55; Form 1120, Schedule J, line 6c; Form 1041, Schedule G, line 2b; or the appropriate line of your return. If line 19 is smaller than line 14, see instructions. ►	20